

Jonathan M. Radmacher, OSB No. 024314

E-mail: jonathanr@mcewengisvold.com

Direct Dial: (503) 412-3522

Peter D. Stutheit, OSB No. 061248

E-mail: peters@mcewengisvold.com

Direct Dial: (503) 412-3506

McEWEN GISVOLD LLP

1600 Standard Plaza

1100 S.W. Sixth Avenue

Portland, OR 97204

Telephone: (503) 226-7321

Facsimile: (503) 243-2687

Of Attorneys for Defendants

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF OREGON

ROBIN AVERY,

Plaintiff,

v.

**DANIEL E. GORDON, DANIEL N.
GORDON, P.C.,** an Oregon Professional
Corporation;
**FIRST RESOLUTION INVESTMENT
CORPORATION,** a foreign corporation

Defendants.

Civil No. CV 08-139-HU

**CORPORATE
DISCLOSURE
STATEMENT OF DANIEL
N. GORDON, P.C.**

Pursuant to FRCP 7.1, Defendant Daniel N. Gordon, P.C., by and through its undersigned

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counsel, hereby states that no parent corporation and/or publicly held corporation owns more than 10% of its stock.

Dated this 21st of April, 2008

McEWEN GISVOLD LLP

By: /s/ Peter D. Stutheit
Jonathan M. Radmacher, OSB No. 924314
Peter D. Stutheit, OSB No. 061248
Of Attorneys for Defendants Daniel N. Gordon
and Daniel N. Gordon P.C.